

**Title 12--DEPARTMENT OF REVENUE  
Division 10--Director of Revenue  
Chapter 110—Sales/Use Tax – Exemptions**

**PROPOSED RULE**

**12 CSR 10-110.210 Television and Radio Broadcasters.**

*PURPOSE: This rule explains the television and radio broadcasters sales tax exemption.*

(1) In general, radio and television broadcasters are exempt from sales and use tax, both state and local, on purchases of utilities, machinery, and equipment used or consumed directly in the broadcasting of their programs.

(2) Definition of Terms.

(A) Broadcaster – An entity who transmits (a radio or television signal) over the airwaves for public or general use. A cable or satellite provider is not a broadcaster.

(3) Basic Application.

(A) A Missouri radio or television station purchases utilities, machinery and equipment for use directly in the broadcasting of their programming. The purchase of the utilities, machinery and equipment are not subject to state or local tax.

*AUTHORITY: section 144.270, RSMo 2000, and TAFP CCS HCS SB 30, enacted by the 94<sup>th</sup> General Assembly, 2007. Emergency rule filed Aug. \_\_\_\_, 2007, effective Aug. 28, 2007, expires Feb. 23, 2008. Original rule filed Aug. \_\_\_\_, 2007.*

*PUBLIC COST: This proposed rule will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.*

*PRIVATE COST: This proposed rule will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed rule with the Missouri Department of Revenue, Legal Services Division, Governmental Affairs Bureau, PO Box 475, Jefferson City, MO 65105-0475. To be considered comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.*